

13. (Withdrawn) The method of claim 9 wherein the step of providing the cash distribution include: maintaining sufficient funds to pay out the associated cash distribution.

14. (Withdrawn) The method of claim 13, the step of maintaining sufficient funds includes: purchasing governmental treasury securities.

15. (Withdrawn) The method of claim 13, wherein the step of maintaining sufficient funds includes: purchasing securities that appeal to holders of the issued mandatorily convertible securities.

**REMARKS**

In the Office Action mailed November 29, 2007, the Examiner imposed a restriction requirement pursuant to 35 U.S.C. § 121, alleging that the instant application presented two distinct inventions, as follows:

I. Claims 1-8, drawn to a method for offering a structured financial product based upon a call spread portfolio, classified in class 705, subclass 36.

II. Claims 9-15, drawn to a method for offering a structured financial product based upon a short sale in securities, classified in class 705, subclass 36.

The undersigned representative hereby elects claims 1-8, without traverse. Accordingly, claims 9-15 are withdrawn. However, the undersigned representative reserves the right to file the same in a divisional application at a later date.

The undersigned representative respectfully submits that this application is in condition for allowance, and such disposition is earnestly solicited. If the Examiner believes that the prosecution might be advanced by discussing the application with the undersigned representative, in person or over the telephone, we welcome the opportunity to do so. In addition, if any additional fees are required in connection with the filing of this response, the Commissioner is hereby authorized to charge the same to Deposit Account No. 504402.

Respectfully submitted,

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